

		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0024356

Facility Name: Lee Manor

Address: 1301 Lee Street Des Plaines 60018
Number City Zip Code

County: Cook

Telephone Number: (847) 635-4000 Fax # (847) 827-5796

IDPA ID Number: 362998136001

Date of Initial License for Current Owners: 6/21/79

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other
	<input checked="" type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other	

In the event there are further questions about this report, please contact:
Name: Charles J. Fischer Telephone Number: (312) 634-3400
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)	
	(Type or Print Name)			
	(Title)			
Paid Preparer	(Signed)	SEE ACCOUNTANTS' COMPILATION REPORT		
		(Date)		
	(Print Name and Title)			
	(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One South Wacker Drive, Suite 800, Chicago, IL 60606		
	(Telephone)	(312) 634-3400 Fax # (312) 634-5518		
MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630				

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 1/1/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	323,179	46,686	11,258	381,123		381,123		381,123			1
2	Food Purchase		306,559		306,559		306,559	(23,788)	282,771			2
3	Housekeeping	275,095	34,857		309,952		309,952		309,952			3
4	Laundry	66,081	31,304		97,385		97,385	(5,845)	91,540			4
5	Heat and Other Utilities			152,987	152,987		152,987	651	153,638			5
6	Maintenance	63,847	11,554	102,845	178,246		178,246	7,591	185,837			6
7	Other (specify):*											7
8	TOTAL General Services	728,202	430,960	267,090	1,426,252		1,426,252	(21,391)	1,404,861			8
	B. Health Care and Programs											
9	Medical Director			15,250	15,250		15,250		15,250			9
10	Nursing and Medical Records	3,108,981	261,921	12,497	3,383,399		3,383,399		3,383,399			10
10a	Therapy			518,481	518,481		518,481		518,481			10a
11	Activities	186,734	27,361	2,244	216,339		216,339		216,339			11
12	Social Services	56,747		3,078	59,825		59,825		59,825			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,352,462	289,282	551,550	4,193,294		4,193,294		4,193,294			16
	C. General Administration											
17	Administrative	153,705		(32,159)	121,546		121,546	32,159	153,705			17
18	Directors Fees			25,000	25,000		25,000		25,000			18
19	Professional Services			54,054	54,054		54,054	1,507	55,561			19
20	Dues, Fees, Subscriptions & Promotions			17,624	17,624		17,624	(7,859)	9,765			20
21	Clerical & General Office Expenses	243,165	56,232	45,178	344,575		344,575	4,355	348,930			21
22	Employee Benefits & Payroll Taxes			551,446	551,446		551,446	33,290	584,736			22
23	Inservice Training & Education			3,577	3,577		3,577	(632)	2,945			23
24	Travel and Seminar			1,465	1,465		1,465	340	1,805			24
25	Other Admin. Staff Transportation			6,533	6,533		6,533	1,968	8,501			25
26	Insurance-Prop.Liab.Malpractice			138,178	138,178		138,178	485	138,663			26
27	Other (specify):*											27
28	TOTAL General Administration	396,870	56,232	810,896	1,263,998		1,263,998	65,613	1,329,611			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,477,534	776,474	1,629,536	6,883,544		6,883,544	44,222	6,927,766			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification	Reclassified Total	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			65,050	65,050		65,050	134,533	199,583			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			69,247	69,247		69,247	242,741	311,988			32
33	Real Estate Taxes							368,347	368,347			33
34	Rent-Facility & Grounds			1,250,940	1,250,940		1,250,940	(1,250,940)				34
35	Rent-Equipment & Vehicles			5,242	5,242		5,242	134	5,376			35
36	Other (specify):*											36
37	TOTAL Ownership			1,390,479	1,390,479		1,390,479	(505,185)	885,294			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		93,317		93,317		93,317		93,317			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			154,395	154,395		154,395		154,395			42
43	Other (specify):* Nonallowable costs			86,154	86,154		86,154	(86,154)				43
44	TOTAL Special Cost Centers		93,317	240,549	333,866		333,866	(86,154)	247,712			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	4,477,534	869,791	3,260,564	8,607,889		8,607,889	(547,117)	8,060,772			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See schedule of adjustments attached at end of cost report

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(507)	20		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(5,845)	4		8
9	Non-Straightline Depreciation	22,147	30		9
10	Interest and Other Investment Income	(10,360)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,849)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(471)	43		18
19	Entertainment				19
20	Contributions	(1,589)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(52,198)	43		24
25	Fund Raising, Advertising and Promotional	(31,917)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	2,450	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule <u>See Schedule 5A</u>	(7,600)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (87,739)		\$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(459,378)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (459,378)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (547,117)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Seneca Nursing Home, Inc. d/b/a Lee Manor Nursing Residence
Provider # 0024356
12/31/2001

Page 5, Schedule VI, Line 29, Other

Adjustment Detail	Amount	Reference
Chamber of Commerce Dues	(190)	20
Illinois Council on Long Term Care Dues	(8,022)	20
Marketing	(1,679)	43
Travel & Seminar	(1,847)	43
Public Relations	(2,604)	43
Training & Education	(632)	23
Amortization of Deferred Maintenance	7,374	6
	<u>(7,600)</u>	

Lee Manor

ID# 0024356

Report Period Beginning: 1/1/01

Ending: 12/31/01

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference
1		\$	1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

Summary A

12/31/01

[illegible]

Summary B

12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
GAMMA Trusts	45%	See Attached Schedule 6A		Seneca Building		
Estate of Eva Dimas	45%			Limited Ptrsp.	Des Plaines	Lessor
				Royal Management		
Chester Plodzien	10%			Corp. (Jan-Feb	Lombard	Management Co.
				2001 only)		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	33	Real estate taxes	\$	Seneca Building Limited Partnership	100.00%	\$ 7,594	\$ 7,594	1
2	V	30	Depreciation		Seneca Building Limited Partnership	100.00%	109,717	109,717	2
3	V	32	Interest		Seneca Building Limited Partnership	100.00%	256,936	256,936	3
4	V	20	Licenses & Permits		Seneca Building Limited Partnership	100.00%	190	190	4
5	V	33	Real estate taxes		Seneca Building Limited Partnership	100.00%	360,383	360,383	5
6	V	34	Rent	1,250,940	Seneca Building Limited Partnership	100.00%		(1,250,940)	6
7	V	43	State replacement		Seneca Building Limited Partnership	100.00%	5,550	5,550	7
8	V	32	Interest Income	4,097	Seneca Building Limited Partnership	100.00%		(4,097)	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,255,037			\$ 740,370	\$ * (514,667)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Royal Management Corp.	0.00%	\$ 651	\$ 651	15
16	V	6	Repairs & Maintenance		Royal Management Corp.	0.00%	217	217	16
17	V	17	Management Fees	(32,159)	Royal Management Corp.	0.00%		32,159	17
18	V	19	Professional Fees		Royal Management Corp.	0.00%	1,507	1,507	18
19	V	20	Dues and Subscriptions		Royal Management Corp.	0.00%	670	670	19
20	V	21	Office Supplies and Expenses		Royal Management Corp.	0.00%	4,355	4,355	20
21	V	22	Employee Benefits		Royal Management Corp.	0.00%	9,502	9,502	21
22	V	24	Travel and Seminar		Royal Management Corp.	0.00%	340	340	22
23	V	25	Auto Expense		Royal Management Corp.	0.00%	1,968	1,968	23
24	V	26	Insurance		Royal Management Corp.	0.00%	485	485	24
25	V	30	Depreciation		Royal Management Corp.	0.00%	2,669	2,669	25
26	V	32	Interest		Royal Management Corp.	0.00%	262	262	26
27	V	33	Property Taxes		Royal Management Corp.	0.00%	370	370	27
28	V	35	Equipment Rental		Royal Management Corp.	0.00%	134	134	28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ (32,159)			\$ 23,130	\$ * 55,289	39

Seneca Nursing Home, Inc. d/b/a Lee Manor Nursing Residence
Provider #0024356
12/31/2001

Schedule 6A

Page 6, Schedule VII, Part A: Related Nursing Home

Name	City
Lexington Health Care Center of Schaumburg, Inc.	Schaumburg
Lexington Health Care Center of Lombard, Inc.	Lombard
Lexington Health Care Center of Chicago Ridge, Inc.	Chicago Ridge
Lexington Health Care Center of Bloomingdale, Inc.	Bloomingdale
Lexington Health Care Center of Streamwood, Inc.	Streamwood
Lexington Health Care Center of Elmhurst, Inc.	Elmhurst
Lexington Health Care Center of LaGrange, Inc.	LaGrange
Lexington Health Care Center of Lake Zurich, Inc.	Lake Zurich
Lexington Health Care Center of Wheeling, Inc.	Wheeling
Lexington Health Care Center of Orland Park, Inc.	Orland Park

See Accountants' Compilation Report

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 1/1/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Chester Plodzien	Owner/Officer	Administrative	10.00	None	40+	100.00	Salary	\$ 60,000	L17, C1	1
2	Nick Vangel	Administrative	Administrative	0.00	None	8+	20.00	Director Fee	12,500	L18, C3	2
3	Jason Samatas	Administrative	Adminsitative	0.00	See Schedule C	8+	20.00	Director Fee	12,500	L18, C3	3
4	James Samatas	Owner/Officer	Administrative	0.00	See Schedule C	1	2.00	Salary	8,205	L17, C1	4
5	John Samatas	Owner/Officer	Administrative	0.00	See Schedule C	1	2.00	Salary	3,608	L17, C1	5
6	Cynthia Thiem	Owner/Officer	Administrative	0.00	See Schedule C	1	2.00	Salary	4,528	L17, C1	6
7	George Samatas	Officer	Administrative	0.00	See Schedule C	1	2.00	Salary	1,849	L17, C1	7
8	Sean Dimas	Asst. Administrator	Asst. Administr	0.00	None	8+	20.00	Salary	15,904	L17, C1	8
9	Jason Samatas	Administrative	Administrative	0.00	See Schedule C	8+	20.00	Salary	2,495	L17, C1	9
10											10
11											11
12	All individuals worked in excess of 40 hours per week.										12
13								TOTAL	\$ 121,589		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor# 0024356

Report Period Beginning:

1/1/01Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Royal Management Corp. (Jan-Feb 01 only)
 Street Address 665 West North Ave., Suite 500
 City / State / Zip Code Lombard, IL 60148
 Phone Number (630) 458-4700
 Fax Number (630) 458-4796

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities-Gas	Bed Days Available	751,703	11	\$ 4,916	\$	16,638	\$ 109	1
2	5	Utilities-Electric	Bed Days Available	751,703	11	21,091		16,638	467	2
3	5	Utilities-Water	Bed Days Available	751,703	11	3,397		16,638	75	3
4	6	Repairs & Maintenance	Bed Days Available	751,703	11	6,818		16,638	151	4
5	6	Scavenger & Exterminating	Bed Days Available	751,703	11	2,851		16,638	63	5
6	6	Security Services	Bed Days Available	751,703	11	125		16,638	3	6
7	19	Computer Services	Bed Days Available	751,703	11	52,068		16,638	1,152	7
8	19	Professional Fees	Bed Days Available	751,703	11	16,027		16,638	355	8
9	20	Advertising-Help Wanted	Bed Days Available	751,703	11	24,766		16,638	548	9
10	20	Dues and Subscriptions	Bed Days Available	751,703	11	5,496		16,638	122	10
11	21	Bank Charges	Bed Days Available	751,703	11	29,664		16,638	657	11
12	21	Office Supplies	Bed Days Available	751,703	11	63,988		16,638	1,416	12
13	21	Postage	Bed Days Available	751,703	11	27,021		16,638	598	13
14	21	Telephone	Bed Days Available	751,703	11	70,716		16,638	1,565	14
15	21	Communication	Bed Days Available	751,703	11	5,359		16,638	119	15
16	22	Payroll Taxes	Bed Days Available	751,703	11	263,374		16,638	5,829	16
17	22	Federal U/C	Bed Days Available	751,703	11	5,433		16,638	120	17
18	22	State U/C	Bed Days Available	751,703	11	10,292		16,638	228	18
19	22	401(k) Contribution	Bed Days Available	751,703	11	23,535		16,638	521	19
20	22	Workers' Compensation-Ins	Bed Days Available	751,703	11	3,319		16,638	73	20
21	22	Hospitalization Insurance	Bed Days Available	751,703	11	109,982		16,638	2,434	21
22	22	Other Employee Benefits	Bed Days Available	751,703	11	13,396		16,638	297	22
23	24	Travel and Seminar	Bed Days Available	751,703	11	15,373		16,638	340	23
24	25	Auto Expense	Bed Days Available	751,703	11	88,927		16,638	1,968	24
25	TOTALS					\$ 867,934	\$		\$ 19,210	25

SEE ACCOUNTANTS' COMPILATION REPORT

#	0024356	Report Period Beginning:	1/1/01	Ending:	12/31/01
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Name of Related Organization	<u>Royal Management Corp. (Jan-Feb 01 only)</u>
Street Address	<u>665 West North Ave., Suite 500</u>
City / State / Zip Code	<u>Lombard, IL 60148</u>
Phone Number	<u>(630) 458-4700</u>
Fax Number	<u>(630) 458-4796</u>

B. Show the allocation of costs below. If necessary, please attach worksheets.

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Mid North Financial Svcs., Inc.		X	Mortgage	\$30,415.00	12/31/98	\$ 4,000,000	\$ 3,694,785	01/01/09	0.0675	\$ 252,888	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6	LaSalle National Bank		X	Line of Credit	Interest Only	07/01/98	1,058,284	1,058,283	06/30/02	0.0414	69,235	6	
7												7	
8												8	
9	TOTAL Facility Related				\$30,415.00		\$ 5,058,284	\$ 4,753,068			\$ 322,123	9	
	B. Non-Facility Related*												
10								Interest Income Offset			(14,457)	10	
11								Other Miscellaneous Interest			12	11	
12								Amortization of Mortgage Costs			4,048	12	
13								Allocated from management co.			262	13	
14	TOTAL Non-Facility Related						\$	\$			\$ (10,135)	14	
15	TOTALS (line 9+line14)						\$ 5,058,284	\$ 4,753,068			\$ 311,988	15	

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report.

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)2000

3. Under or (over) accrual (line 2 minus line 1).

4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.
(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)

6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs
classified as a real estate tax cost plus one-half of any remaining refund.
TOTAL REFUND \$30,375 For 1995-97 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

\$390,0001

\$384,7582

\$(5,242)3

\$396,0004

\$7,5945

370

\$(30,375)6

\$368,3477

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

1996346,3968

1997356,0039

1998369,87910

1999378,91611

2000384,75812

2000 taxes:384,758

Estimated increase-3%1.03

Estimated 2001 taxes:396,301

Use:396,000

FOR OHF USE ONLY

13FROM R. E. TAX STATEMENT FOR 2000\$13

14PLUS APPEAL COST FROM LINE 5\$14

15LESS REFUND FROM LINE 6\$15

16AMOUNT TO USE FOR RATE CALCULATION\$16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lee Manor COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0024356

CONTACT PERSON REGARDING THIS REPORT Chester Plodzier

TELEPHONE (847) 635-4000 FAX #: (847) 827-5796

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2000

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	09-20-400-033-000	Seneca Nursing Home	\$ 384,758.00	\$ 384,758.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 384,758.00	\$ 384,758.00

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill whic is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 106,300 B. General Construction Type: Exterior Brick Frame Fire-proof Brick Number of Stories 5

C. Does the Operating Entity? (a) Own the Facility (X) (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (X) (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES (X) NO
If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.					
	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land	110,000	1977	\$ 273,400	1
2					2
3	TOTALS	110,000		\$ 273,400	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	272		1979	1979	\$ 4,087,968	\$ 109,717	40	\$ 102,999	\$ (6,718)	\$ 2,314,399	4
5			1979	1979	337,653		40	8,441	8,441	189,385	5
6	10		1985	1985	226,649		40	6,475	6,475	106,838	6
7											7
8											8
	Improvement Type**										
9	Improvements			1979	6,000		N/A				9
10	Improvements			1981	42,962	3	20	1,971	1,968	42,962	10
11	Audit Adjustment			1979	2,779		40	69	69	1,559	11
12	Audit Adjustment			1981	90,599		40	2,265	2,265	8,172	12
13	Improvements			1983	46,881	743	20	2,344	1,601	43,869	13
14	Audit Adjustment			1984	25,000		20	1,250	1,250	20,625	14
15	Improvements			1986	36,400	1,893	20	1,820	(73)	28,210	15
16	Improvements			1988	8,536	271	31.5	271		3,546	16
17	Improvements			1989	7,785	247	5	311	64	3,991	17
18	Improvements			1989	9,621	306	15	641	335	7,899	18
19	Improvements			1991	18,843	1,840	15	1,256	(584)	13,101	19
20	Improvements			1992	61,618	1,956	20	3,081	1,125	30,040	20
21	Improvements			1993	4,548	117	20	227	110	1,930	21
22	Improvements			1993	36,719	3,974	40	917	(3,057)	7,336	22
23	Improvements			1994	16,738	1,634	40	418	(1,216)	3,135	23
24	Improvements			1994	8,299	213	40	1,037	824	7,260	24
25	Improvements			1995	8,287	212	40	415	203	2,697	25
26	Improvements			1995	87,711		40	2,156	2,156	14,032	26
27	Brick work			1996	3,040	78	20	152	74	836	27
28	Roof replacement			1996	1,465	38	20	73	35	402	28
29	Facia, overhang renovation			1996	75,200	2,261	39	1,902	(359)	10,474	29
30	Hot water heater			1996	16,084	491	39	417	(74)	2,291	30
31	Insulation			1997	38,770	892	39	994	102	4,473	31
32	Roofing			1997	5,875		39	150	150	675	32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Refurbishing of hallways and patient rooms	1997	\$ 59,595	\$	20	\$ 2,980	\$ 2,980	\$ 13,639	37
38	Tile	1997	20,696		20	1,035	1,035	4,737	38
39	Electrical improvements	1997	4,112		20	206	206	943	39
40	Plumbing improvements	1997	3,773		20	188	188	861	40
41	Basement remodeling	1998	13,578	347	20	679	332	2,376	41
42	Smoke dampers	1998	2,235	57	20	112	55	392	42
43	Circulating pump	1998	2,630	67	20	132	65	462	43
44	Fire alarm system	1998	4,715	121	20	236	115	826	44
45	Compressor	1998	7,653	196	20	382	186	1,337	45
46	Boiler valve	1998	3,233	83	20	162	79	567	46
47	Window glazing	1998	2,566	66	20	128	62	448	47
48	Landscaping - stones	1998	977	25	20	48	23	168	48
49	Patio brick	1998	2,590	66	20	130	64	455	49
50	Ceiling tiles	1998	2,233		20	112	112	392	50
51	Window treatments	1998	2,470		20	124	124	434	51
52	Sliding Doors	1999	854	22	20	43	21	107	52
53	Air Conditioning Improvements	1999	685	18	20	34	16	85	53
54	Code Alert Wanderer System	1999	511	13	20	26	13	65	54
55	Elevator Upgrade	1999	50,000	1,282	20	2,500	1,218	6,250	55
56	Roof Improvements	1999	3,567	91	20	178	87	445	56
57	Hallway renovation - ceiling tiles, wiring, painting, doors and tile	2000	40,411	1,036	39	1,036		1,673	57
58	Elevators	2000	20,000	513	39	513		920	58
59	Hallway renovation - labor	2000	9,048	232	39	232		377	59
60	Hallway renovation - materials, painting & labor	2000	7,303	187	39	187		290	60
61	Painting - labor	2000	2,859	73	39	73		113	61
62	Compressors	2000	20,674	530	39	530		597	62
63	Windows	2000	91,557	2,348	39	2,348		2,642	63
64	Automatic doors	2000	1,985	51	39	51		91	64
65	Painting - labor	2000	11,630	298	39	298		410	65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,706,170	\$ 134,608		\$ 156,755	\$ 22,147	\$ 2,912,239	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,706,170	\$ 134,608		\$ 156,755	\$ 22,147	\$ 2,912,239	1
2	Furnace room improvements	2001	3,259	66	39	66		66	2
3	Third Floor Remodeling	2001	72,480	460	39	460		460	3
4	Fourth Floor Remodeling	2001	64,481	68	39	68		68	4
5	Water heater, wallpaper & tile	2001	19,553	439	39	439		439	5
6	Remodeling	2001	5,768	93	39	93		93	6
7	Window Systems	2001	8,059	198	39	198		198	7
8									8
9	Allocated from Management Company	1995	2,223		35	504	504	413	9
10	Allocated from Management Company	1996	1,809		35			284	10
11	Allocated from Management Company	1989	62		31			27	11
12	Allocated from Management Company-HVAC	1998	47		35			5	12
13	Allocated from Management Company-Offices	1999	118		35			8	13
14	Allocated from Management Company-Offices	2000	56		35			3	14
15	Allocated from Management Company	1987	11,438		31			5,009	15
16	Allocated from Management Company	1993	6		39			1	16
17	Allocated from Management Company	1995	258		39			43	17
18	Allocated from Management Company	1996	52		39			7	18
19	Allocated from Management Company-Sidewalk	1998	108		39			9	19
20	Allocated from Management Company-Roof	1998	4		15			1	20
21	Allocated from Management Company-Awnings	1999	30		39			2	21
22	Allocated from Management Company-Parking Lot	1999	67		15			15	22
23	Allocated from Management Company-Façade	2001	9		15				23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,896,057	\$ 135,932		\$ 158,583	\$ 22,651	\$ 2,919,390	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,896,057	\$ 135,932		\$ 158,583	\$ 22,651	\$ 2,919,390	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,896,057	\$ 135,932		\$ 158,583	\$ 22,651	\$ 2,919,390	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,896,057	\$ 135,932		\$ 158,583	\$ 22,651	\$ 2,919,390	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,896,057	\$ 135,932		\$ 158,583	\$ 22,651	\$ 2,919,390	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$476,524	\$36,494	\$36,494	\$	3-15 yrs.	\$278,722	71
72	Current Year Purchases	32,033	2,341	2,341		3-7 yrs.	2,341	72
73	Fully Depreciated Assets	561,041					561,041	73
74	Allocated from Management Company	14,543		1,346	1,346		10,567	74
75	TOTALS	\$1,084,141	\$38,835	\$40,181	\$1,346		\$852,671	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Management Company			\$6,583	\$	\$819	\$819		\$4,289	76
77										77
78										78
79										79
80	TOTALS			\$6,583	\$	\$819	\$819		\$4,289	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$7,260,181	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$174,767	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$199,583	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$24,816	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$3,776,350	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☐ NO
- Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
☐ YES☒ NO
16. Rental Amount for movable equipment: \$ 5,376Description: Office Copier \$5,242; Allocated from Management Company \$134
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	N/A				18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
- Beginning
- Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	\$
13.	/2003	\$
14.	/2004	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to only hire certified nurses aides
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L10a, C3	hrs	\$	14,040	\$ 182,522	\$	14,040	\$ 182,522	1
2	Licensed Speech and Language Development Therapist	L10a, C3	hrs		4,636	64,902		4,636	64,902	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10a, C3	hrs		24,642	271,057		24,642	271,057	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescripts				93,317		93,317	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	43,318	\$ 518,481	\$ 93,317	43,318	\$ 611,798	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 63,920	\$ 130,215	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 284,199)	1,721,274	1,721,274	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	103,098	103,098	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	16,583	16,583	8
9	Other(specify): See attached Schedule 17C	(14)	326,156	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,904,861	\$ 2,297,326	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		273,400	13
14	Buildings, at Historical Cost		4,298,644	14
15	Leasehold Improvements, at Historical Cost	1,104,850	1,597,413	15
16	Equipment, at Historical Cost	1,074,911	1,090,724	16
17	Accumulated Depreciation (book methods)	(1,314,404)	(3,776,350)	17
18	Deferred Charges		5,916	18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Mortgage Costs		32,382	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 865,357	\$ 3,522,129	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,770,218	\$ 5,819,455	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 410,782	\$ 410,782	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	406,268	406,268	28
29	Short-Term Notes Payable	1,058,283	1,058,283	29
30	Accrued Salaries Payable	193,238	193,238	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	1	1	31
32	Accrued Real Estate Taxes(Sch.IX-B)		396,000	32
33	Accrued Interest Payable	3,842	24,625	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See attached Schedule 17C	(77,355)	257,993	36
37	Due to third party payor	165,021	165,021	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,160,080	\$ 2,912,211	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		3,694,785	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 3,694,785	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,160,080	\$ 6,606,996	46
47	TOTAL EQUITY(page 18, line 24)	\$ 610,138	\$ (787,541)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,770,218	\$ 5,819,455	48

Seneca Nursing Home, Inc. d/b/a Lee Manor Nursing Home
Provider # 0024356
12/31/2001

Schedule 17C

Page 17, Schedule XV

A. Current Assets

Line 9 - Other Current Assets	Operating	After Consolidation
Interest Receivable	(14)	(14)
Escrows		326,170
	<u>(14)</u>	<u>326,156</u>

Line 36 - Other Current Liabilities	Operating	After Consolidation
Other Accrued Expenses	152,522	152,522
Accrued Rent	(328,434)	-
Accrued Insurance	90,505	90,505
Due to related party		6,914
401(k) Withholding	8,052	8,052
	<u>(77,355)</u>	<u>257,993</u>

See Accountants' Compilation Report

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 479,086	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(115,551)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 363,535	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	332,103	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(85,500)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 246,603	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 610,138	24 *

Operating entity only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor # 0024356 Report Period Beginning: 1/1/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 8,419,683	1
2	Discounts and Allowances for all Levels	(440,535)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,979,148	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	787,866	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 787,866	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	107,015	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	7,276	19
20	Radiology and X-Ray		20
21	Other Medical Services	42,482	21
22	Laundry	5,845	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 162,618	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	10,360	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 10,360	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,939,992	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,426,252	31
32	Health Care	4,193,294	32
33	General Administration	1,263,998	33
	B. Capital Expense		
34	Ownership	1,390,479	34
	C. Ancillary Expense		
35	Special Cost Centers	179,471	35
36	Provider Participation Fee	154,395	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,607,889	40
41	Income before Income Taxes (line 30 minus line 40)**	332,103	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 332,103	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,933	2,027	\$ 66,773	\$ 32.94	1
2	Assistant Director of Nursing	4,981	5,174	133,942	25.89	2
3	Registered Nurses	69,839	76,134	1,786,329	23.46	3
4	Licensed Practical Nurses	2,296	2,484	50,866	20.48	4
5	Nurse Aides & Orderlies	86,727	91,983	971,341	10.56	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,667	8,129	86,822	10.68	8
9	Activity Director	2,119	2,212	24,977	11.29	9
10	Activity Assistants	20,151	20,899	161,757	7.74	10
11	Social Service Workers	4,874	5,240	56,747	10.83	11
12	Dietician					12
13	Food Service Supervisor	2,440	2,488	41,420	16.65	13
14	Head Cook	8,150	8,934	87,656	9.81	14
15	Cook Helpers/Assistants	6,099	6,651	47,730	7.18	15
16	Dishwashers	21,947	22,828	146,373	6.41	16
17	Maintenance Workers	6,247	6,623	63,847	9.64	17
18	Housekeepers	37,040	39,021	275,095	7.05	18
19	Laundry	8,929	9,677	66,081	6.83	19
20	Administrator	2,352	2,400	57,116	23.80	20
21	Assistant Administrator	1,378	1,490	15,904	10.67	21
22	Other Administrative	2,152	2,228	80,685	36.21	22
23	Office Manager					23
24	Clerical	18,771	20,218	243,165	12.03	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,078	1,127	12,908	11.45	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	317,170	337,967	\$ 4,477,534 *	\$ 13.25	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 11,258	L1, C3	35
36	Medical Director	Monthly	15,250	L9, C3	36
37	Medical Records Consultant	16	800	L10, C3	37
38	Nurse Consultant	7	166	L10, C3	38
39	Pharmacist Consultant	Monthly	1,300	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	47	2,244	L11, C3	44
45	Social Service Consultant	89	2,703	L12, C3	45
46	Other(specify) Religious Consult	Monthly	375	L12, C3	46
47	Physical Rehab Consultant	90	4,940	L10, C3	47
48	Occupational Rehab Consultant	88	5,291	L10, C3	48
49	TOTAL (lines 35 - 48)	337	\$ 44,327		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	N/A	\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Dawn Cohn	Administrator	0%	\$ 57,116	Workers' Compensation Insurance	\$	51,593	IDPH License Fee	\$
Sean Dimas	Asst. Administrator	0%	15,904	Unemployment Compensation Insurance		17,945	Advertising: Employee Recruitment	
Chester Plodzien	Administrative	10%	60,000	FICA Taxes		326,571	Health Care Worker Background Check	
John Samatas	Administrative	0%	3,608	Employee Health Insurance		142,700	(Indicate # of checks performed 8)	96
James Samatas	Administrative	0%	8,205	Employee Meals		23,788	Miscellaneous dues & subscriptions	1,515
Cynthia Thiem	Administrative	0%	4,528	Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous licenses & permits	3,380
See Schedule 21C			4,344	401(k) Contribution		8,052	Illinois Council on Long-Term Care	4,104
TOTAL (agree to Schedule V, line 17, col. 1)				Other Employee Benefits		4,585	Allocated from management company	670
(List each licensed administrator separately.)			\$ 153,705	Allocated from management company		9,502		
B. Administrative - Other							Less: Public Relations Expense	()
Description			Amount				Non-allowable advertising	()
Management Fees (eliminated in column 7)			\$ (32,159)				Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 3)			\$ (32,159)	TOTAL (agree to Schedule V, line 22, col.8)	\$	584,736	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 9,765
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description	Line #	Amount	Description	Amount
Vendor/Payee	Type		Amount				Out-of-State Travel	\$
American Express TBS	Accounting		\$ 28,404	N/A				
Altschuler, Melvoin & Glasser	Accounting		13,000					
Robert Stachura	Accounting		65				In-State Travel	
Personnel Planners, Inc.	U/C Consulting		990					
James Samatas	Legal		125					
Royal Management	Consulting		270					
New England Financial	Financial		1,500				Seminar Expense	1,465
ADP	Data Processing		9,700				Allocated from management company	340
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	Entertainment Expense	()
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 54,054				(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 1,805

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Facility Name	Seneca Nursing Home, Inc. d/b/a Lee Manor Nursing Residence
PROVIDER #	0024356
Period Ending	12/31/2001

Schedule 21C

XIX. SUPPORT SCHEDULE

A. Administrative Salaries

George Samatas	1,849
Jason Samatas	2,495
	<u>4,344</u>

C. Professional Services

Total (agree to Schedule V, line 19, column 3)	54,054
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Allocated from Management Company	1,507
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Total (agree to Schedule V, line 19, column 8)	<u>55,561</u>
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See Accountants' Compilation Report

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type		Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	Painting and Decorating	Various 1998	\$ 12,218	36 mo.	\$ 2,037	\$ 4,072	\$ 4,072	\$ 2,037	\$	\$	\$	\$	\$
2	Painting and Decorating	Various 1999	6,270	36 mo.		1,045	2,090	2,090	1,045				
3	Painting and Decorating	Various 2000	4,058	36 mo.			676	1,353	1,353	676			
4	HVAC Repairs & Maint.	May 2000	1,609	36 mo.			268	536	536	269			
5	HVAC Repairs & Maint.	August 2000	4,074	36 mo.			679	1,358	1,358	679			
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 28,229		\$ 2,037	\$ 5,117	\$ 7,785	\$ 7,374	\$ 4,292	\$ 1,624	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

1/1/01

Ending:

12/31/01

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. ICLTC - \$4,104
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 8,933 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 154,395
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 23,788 Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? Adequate records are maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjusted Adjustments	Adjusted Total
1. Dietary	323,179	46,686	11,258	381,123	0	381,123	0	381,123
2. Food Purchase	0	306,559	0	306,559	0	306,559	-23,788	282,771
3. Housekeeping	275,095	34,857	0	309,952	0	309,952	0	309,952
4. Laundry	66,081	31,304	0	97,385	0	97,385	-5,845	91,540
5. Heat and Other Utilities	0	0	152,987	152,987	0	152,987	651	153,638
6. Maintenance	63,847	11,554	102,845	178,246	0	178,246	7,591	185,837
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	728,202	430,960	267,090	1,426,252	0	1,426,252	-21,391	1,404,861
9. Medical Director	0	0	15,250	15,250	0	15,250	0	15,250
10. Nursing & Medical Records	3,108,981	261,921	12,497	3,383,399	0	3,383,399	0	3,383,399
10a. Therapy	0	0	518,481	518,481	0	518,481	0	518,481
11. Activities	186,734	27,361	2,244	216,339	0	216,339	0	216,339
12. Social Services	56,747	0	3,078	59,825	0	59,825	0	59,825
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	3,352,462	289,282	551,550	4,193,294	0	4,193,294	0	4,193,294
17. Administrative	153,705	0	-32,159	121,546	0	121,546	32,159	153,705
18. Directors Fees	0	0	25,000	25,000	0	25,000	0	25,000
19. Professional Services	0	0	54,054	54,054	0	54,054	1,507	55,561
20. Fees, Subscriptions & Promotion	0	0	17,624	17,624	0	17,624	-7,859	9,765
21. Clerical & General Office	243,165	56,232	45,178	344,575	0	344,575	4,355	348,930
22. Employee Benefits & Payroll	0	0	551,446	551,446	0	551,446	33,290	584,736
23. Inservice Training & Education	0	0	3,577	3,577	0	3,577	-632	2,945
24. Travel and Seminar	0	0	1,465	1,465	0	1,465	340	1,805
25. Other Admin. Staff Trans	0	0	6,533	6,533	0	6,533	1,968	8,501
26. Insurance-Prop.Liab.Malpractice	0	0	138,178	138,178	0	138,178	485	138,663
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	396,870	56,232	810,896	1,263,998	0	1,263,998	65,613	1,329,611
29. Total General Administrative	4,477,534	776,474	1,629,536	6,883,544	0	6,883,544	44,222	6,927,766
30. Depreciation	0	0	65,050	65,050	0	65,050	134,533	199,583
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	69,247	69,247	0	69,247	242,741	311,988
33. Real Estate	0	0	0	0	0	0	368,347	368,347
34. Rent - Facility & Grounds	0	0	1,250,940	1,250,940	0	1,250,940	-1,250,940	0
35. Rent - Equipment & Vehicles	0	0	5,242	5,242	0	5,242	134	5,376
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	1,390,479	1,390,479	0	1,390,479	-505,185	885,294
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	93,317	0	93,317	0	93,317	0	93,317
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	154,395	154,395	0	154,395	0	154,395
43. Other (specify):*	0	0	86,154	86,154	0	86,154	-86,154	0
44. Total Special Cost Ce	0	93,317	240,549	333,866	0	333,866	-86,154	247,712
45. Grand Total	4,477,534	869,791	3,260,564	8,607,889	0	8,607,889	-547,117	8,060,772

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	63,920	130,215
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	1,721,274	1,721,274
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	103,098	103,098
7. Other Prepaid Expenses	0	0
8. Accounts Receivable-Owner/Related Party	16,583	16,583
9. Other (specify):	-14	326,156
10. Total current assets	1,904,861	2,297,326
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	273,400
14. Buildings, at Historical Cost	0	4,298,644
15. Leasehold Improvements, Historical Cost	1,104,850	1,597,413
16. Equipment, at Historical Cost	1,074,911	1,090,724
17. Accumulated Depreciation (book methods)	-1,314,404	-3,776,350
18. Deferred Charges	0	5,916
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	0	32,382
24. Total Long-Term Assets	865,357	3,522,129
25. Total Assets	2,770,218	5,819,455
CURRENT LIABILITIES		
26. Accounts Payable	410,782	410,782
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	406,268	406,268
29. Short-Term Notes Payable	1,058,283	1,058,283
30. Accrued Salaries Payable	193,238	193,238
31. Accrued Taxes Payable	1	1
32. Accrued Real Estate Taxes	0	396,000
33. Accrued Interest Payable	3,842	24,625
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	-77,355	257,993
37. Other Current Liabilities (specify):	165,021	165,021
38. Total Current Liabilities	2,160,080	2,912,211
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	0	3,694,785
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	0	3,694,785
46.Total Liabilities	2,160,080	6,606,996
47.Total Equity	610,138	-787,541
48.Total Liabilities and Equity	2,770,218	5,819,455

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	8,419,683
2. Discounts and Allowances for all Levels	-440,535
Subtotal - Inpatient Care	7,979,148
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	787,866
7. Oxygen	0
Subtotal - Anciliary Revenue	787,866
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	107,015
18. Sale of Supplies to Non-Patients	0
19. Laboratory	7,276
20. Radiology and X-Ray	0
21. Other Medical Services	42,482
22. Laundry	5,845
Subtotal - Other Operating Revenue	162,618
24. Contributions	0
25. Interest and Other Investments Income	10,360
Subtotal - Non-Operating Revenue	10,360
27. Other Revenue (specify):	0
28. Other Revenue (specify):	0
Subtotal - Other Revenue	-
30. Total Revenue	8,939,992
31. General Services	1,426,252
32. Health Care	4,193,294
33. General Administration	1,263,998
34. Ownership	1,390,479
35. Special Cost Centers	179,471
35. Provider Participation Fee	154,395
37. Other	0
40. Total Expenses	8,607,889
41. Income Before Income Taxes	332,103
42. Income Taxes	0
43. Net Income or Loss for the Year	332,103

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10 Attachment of Real Estate Bill and fill out form

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12 P12 does not show totals, it carries to P12a, therefore P12a must always be attached

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19 The bottom right side of page under **, you must write in any comments

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RECONCILIATION REPORT		Lee Manor		03:13 PM	11/07/05				
ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-547,117	equal to	-547,117	0	O.K.	Pg5 Z22	B.	37	1
Interest Expense	311,988	equal to	311,988	0	O.K.	Pg9 P34	A.	15	10
Real Estate Tax Expenses	368,347	equal to	368,347	0	O.K.	Pg10 W24	B.	5	N/A
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A
Ownership Costs-Depreciation	199,583	equal to	199,583	0	O.K.	Pg13 Y28	E.	49	2
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A
Rental Costs B	5,376	equal to	5,376	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3
Therapy Services	518,481	equal to	518,481	0	O.K.	Pg16 Z12+Z14..Z16 & Pg 20 X17..X20	N/A,B	1-4;40-43	8;2
Special Serv.- Supplies	93,317	equal to	#VALUE!	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6
Income Stat. General Serv.	1,426,252	equal to	1,426,252	0	O.K.	Pg19 P11	N/A	31	2
Income Stat. Health Care	4,193,294	equal to	4,193,294	0	O.K.	Pg19 P12	N/A	32	2
Income Stat. Administration	1,263,998	equal to	1,263,998	0	O.K.	Pg19 P13	N/A	33	2
Income Stat. Ownership	1,390,479	equal to	1,390,479	0	O.K.	Pg19 P15	N/A	34	2
Income Stat. Special Cost Ctr	179,471	equal to	179,471	0	O.K.	Pg19 P17	N/A	35	2
Income Stat. Prov. Partic.	154,395	equal to	154,395	0	O.K.	Pg19 P18	N/A	36	2
Staff- Nursing	3,022,159	equal to	3,108,981	-86,822	FAILED	Pg20 K11..K15+K35+K36+K38..K44	A.	1-5;24;25;27-30	3
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3
Staff-Licensed Therapist	0	equal to		0	O.K.	Pg20 K17	A.	7	3
Staff- Activities	186,734	equal to	186,734	0	O.K.	Pg20 K19+K20	A.	9+10	3
Staff- Social Serv. Workers	56,747	equal to	56,747	0	O.K.	Pg20 K21	A.	11	3
Staff- Dietary	323,179	equal to	323,179	0	O.K.	Pg20 K22..K26	A.	16-Dec	3
Staff- Maintenance	63,847	equal to	63,847	0	O.K.	Pg20 K27	A.	17	3
Staff- Housekeeping	275,095	equal to	275,095	0	O.K.	Pg20 K28	A.	18	3
Staff- Laundry	66,081	equal to	66,081	0	O.K.	Pg20 K29	A.	19	3
Staff- Administrative	153,705	equal to	153,705	0	O.K.	Pg20 K30..K32	A.	20-22	3
Staff- Clerical	243,165	equal to	243,165	0	O.K.	Pg20 K33..K34	A.	23+24	3
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3
Total Salaries And Wages	4,477,534	equal to	4,477,534	0	O.K.	Pg20 K44	A.	34	3
Dietary Consultant	11,258	< or = to	11,258	0	O.K.	Pg20 X12	B.	35	2
Medical Director	15,250	< or = to	15,250	0	O.K.	Pg20 X13	B.	36	2
Consultants & contractors	2,266	< or = to	12,497	-10,231	O.K.	Pg20 X14..X16+X37..X39	B. & C.	17to39 and 50to61	2
Activity Consultant	2,244	< or = to	2,244	0	O.K.	Pg20 X21	B.	44	2
Social Service Consultant	2,703	< or = to	3,078	-375	O.K.	Pg20 X22	B.	45	2
Supp. Sched.- Admin. Salar.	153,705	equal to	153,705	0	O.K.	Pg21 I16	A.	N/A	N/A
Supp. Sched.- Admin. Other	-32,159	equal to	-32,159	0	O.K.	Pg21 I24	B.	N/A	N/A
Supp. Sched.- Prof. Serv.	54,054	equal to	54,054	0	O.K.	Pg21 I41	C.	N/A	N/A
Supp. Sched.- Benefit/Taxes	584,736	equal to	584,736	0	O.K.	Pg21 P22	D.	N/A	N/A
Supp. Sched.- Sched of dues..	9,765	equal to	9,765	0	O.K.	Pg21 V22	F.	N/A	N/A
Supp. Sched.- Sched. of trav	1,805	equal to	1,805	0	O.K.	Pg21 V41	G.	N/A	N/A
Gen. Info - Particip. Fees	154,395	equal to	154,395	0	O.K.	Pg23 I38	N/A	11	N/A
Gen. Info - Employee Meals	23,788	< or = to	33,290	-9,502	O.K.	Pg23 S16	N/A	16	N/A
Gen. Info - Employee Meals	23,788	equal to	23,788	0	O.K.	Pg23 S16	N/A	16	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4
Days of medicare provided	3,832	equal to	3,832	0	O.K.	Pg2 AB29	K.	N/A	N/A
Adjustment for related org. costs	-459,378	equal to	-459,378	0	O.K.	Pg5 Z18	B.	34	1
Total loan balance	4,753,068	equal to	4,753,068	0	O.K.	Pg9 L34	A.	15	7
Real estate tax accrual	396,000	equal to	396,000	0	O.K.	Pg10 W15	B.	4	N/A
Land	273,400	equal to	273,400	0	O.K.	Pg11 T43	A.	3	4
Building cost	5,896,057	equal to	5,896,057	0	O.K.	Pg12 to 12I L43	B.	36	4
Equipment and vehicle cost	1,090,724	equal to	1,090,724	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4
Accumulated depr.	3,776,350	equal to	3,776,350	0	O.K.	Pg13 Y30	E.	51	2
End of year equity	610,138	equal to	610,138	0	O.K.	Pg18 I33	N/A	24	1
Net income (loss)	332,103	equal to	332,103	0	O.K.	Pg18 I15	N/A	7	1
Unamortized deferred maint. cost	5,916	equal to	5,916	0	O.K.	Pg22 F31-J31..S31	H.	20	3
Balance Sheet	2,770,218	equal to	2,770,218	0	O.K.	Pg17:H41		25	1